



# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark

**District:** 0487 Helena Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB		FY 2010-2011		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 HELENA K-6	4,064	23,257.00	19,620,104.80*	4,012	23,257.00	19,370,338.40
M1 HELENA 7-8	1,164	65,863.00	7,150,202.00*	1,196	65,863.00	7,342,378.00
2. * DIRECT STATE AID .....						12,006,163.78
3. Quality Educator .....						1,141,035.95
4. At Risk Student .....						0.00
5. * Indian Education For All .....						106,651.20
6. American Indian Achievement Gap .....						44,200.00
7. SPECIAL EDUCATION FUNDING (FY2010-2011):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB .....						150.60
Related Services Block Grant Rate [RSBG] per ANB .....						50.20
Threshold to Determine Disproportionate Costs .....						1.551088257
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						787,336.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						262,445.60
c. Reimbursement for Disproportionate Costs .....						422,210.96
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,471,993.36
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33] .....						259,821.14
f(ii). District's Required Match for RSBG [7b X 0.33] .....						86,607.05
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						346,428.19
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,396,210.59

County: 25 Lewis & Clark

District: 0487 Helena Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures	3,174,556.12	0.00	0.00
Total K-12 expenditures prorated by FY09 ANB			
b. FY2008-2009 amount to avoid reversion	1,366,156.13	0.00	0.00
c. Reimbursement for disproportionate costs	422,210.96	0.00	0.00
If (a-b) > 0 and a > (b * 1.551088257) then			
[a - (b * 1.551088257)] * 0.4			

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	100%
*b. BASE Budget	.....	24,840,219.29
*c. Maximum Budget Limit	.....	31,095,300.67
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	30,882,859.48
*e. Highest Budget With A Vote	.....	31,095,300.67
*f. Highest Voted Amount (8e-8d)	.....	212,441.19

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	.....	24,289,309.24
*b. FY 2009-2010 Maximum Budget	.....	30,431,949.43
*c. FY 2009-2010 ANB	.....	5,214
*d. FY 2009-2010 Adopted General Fund Budget	.....	30,431,949.43
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	.....	6,042,640.19

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	81,987,375	N/A
e. FY 2009-10 District ANB (Budgeted)	5,214	N/A
f. District Debt Service Mill Value Per ANB	15.72	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

County: 25 Lewis & Clark

District: 0487 Helena Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	21.28	N/A
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	9,198,214.00	N/A
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	620,791.60	N/A
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	208,948,439.17	N/A
(e)	District taxable valuation (Tax Year 2009)***	81,987,375	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	126,961.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark

**District:** 0488 Helena H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB	FY 2010-2011			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 HELENA HS 9-12	3,076	258,487.00	18,632,718.00*	3,042	258,487.00	18,428,531.00
2. * DIRECT STATE AID .....						8,444,368.64
3. Quality Educator .....						697,673.57
4. At Risk Student .....						0.00
5. * Indian Education For All .....						62,750.40
6. American Indian Achievement Gap .....						31,000.00
7. SPECIAL EDUCATION FUNDING (FY2010-2011):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB .....						150.60
Related Services Block Grant Rate [RSBG] per ANB .....						50.20
Threshold to Determine Disproportionate Costs .....						1.551088257
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						463,245.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						154,415.20
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						617,660.80
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33] .....						152,871.05
f(ii). District's Required Match for RSBG [7b X 0.33] .....						50,957.02
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						203,828.07
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						821,488.87

County: 25 Lewis & Clark

District: 0488 Helena H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures	0.00	1,150,914.92	0.00
Total K-12 expenditures prorated by FY09 ANB			
b. FY2008-2009 amount to avoid reversion	0.00	794,485.31	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.551088257 ) then			
[a - (b * 1.551088257)] * 0.4			

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	93%
*b. BASE Budget	.....	16,769,113.09
*c. Maximum Budget Limit	.....	20,874,714.31
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	20,627,767.13
*e. Highest Budget With A Vote	.....	20,874,714.31
*f. Highest Voted Amount (8e-8d)	.....	246,947.18

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	.....	16,122,005.55
*b. FY 2009-2010 Maximum Budget	.....	20,005,659.59
*c. FY 2009-2010 ANB	.....	3,048
*d. FY 2009-2010 Adopted General Fund Budget	.....	20,005,659.59
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	.....	3,858,654.04

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	N/A	102,767,430
e. FY 2009-10 District ANB (Budgeted)	N/A	3,048
f. District Debt Service Mill Value Per ANB	N/A	33.72
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

County: 25 Lewis & Clark

District: 0488 Helena H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	N/A	35.23
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	6,405,378.00
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	N/A	242,423.60
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	N/A	234,202,050.37
(e)	District taxable valuation (Tax Year 2009)***	N/A	102,767,430
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	131,435.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark

**District:** 0491 Trinity Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB		FY 2010-2011		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 TRINITY K-6	22	23,257.00	110,019.80*	16	23,257.00	80,024.00
2. * DIRECT STATE AID .....						59,574.73
3. Quality Educator .....						6,692.40
4. At Risk Student .....						0.00
5. * Indian Education For All .....						448.80
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2010-2011):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB .....						150.60
Related Services Block Grant Rate [RSBG] per ANB .....						50.20
Threshold to Determine Disproportionate Costs .....						1.551088257
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						3,313.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						3,313.20
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,104.40
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,093.36
f(ii). District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						364.45
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						1,457.81
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						4,771.01

County: 25 Lewis & Clark

District: 0491 Trinity Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures	1,650.55	0.00	0.00
Total K-12 expenditures prorated by FY09 ANB			
b. FY2008-2009 amount to avoid reversion	2,141.26	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.551088257 ) then			
[a - (b * 1.551088257)] * 0.4			

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	118,842.88
*c. Maximum Budget Limit	147,044.40
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	130,400.19
*e. Highest Budget With A Vote	147,044.40
*f. Highest Voted Amount (8e-8d)	16,644.21

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	84,188.59
*b. FY 2009-2010 Maximum Budget	104,319.76
*c. FY 2009-2010 ANB	15
*d. FY 2009-2010 Adopted General Fund Budget	95,745.90
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	11,557.31

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	3,406,008	N/A
e. FY 2009-10 District ANB (Budgeted)	15	N/A
f. District Debt Service Mill Value Per ANB	227.07	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52



County: 25 Lewis & Clark

District: 0491 Trinity Elem

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	21.28	N/A
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	33,681.00	N/A
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	1,198.32	N/A
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	742,231.93	N/A
(e)	District taxable valuation (Tax Year 2009)***	3,406,008	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark  
**District:** 0492 East Helena Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB	FY 2010-2011			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 EAST HELENA K-6	881	23,257.00	4,330,115.00*	890	23,257.00	4,373,549.00
M1 EAST HELENA 7-8	274	65,863.00	1,736,269.50*	258	65,863.00	1,635,913.50
 2. * DIRECT STATE AID .....						2,751,510.51
3. Quality Educator .....						248,835.60
4. At Risk Student .....						0.00
5. * Indian Education For All .....						23,562.00
6. American Indian Achievement Gap .....						16,200.00
7. SPECIAL EDUCATION FUNDING (FY2010-2011):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.60
Related Services Block Grant Rate [RSBG] per ANB .....						50.20
Threshold to Determine Disproportionate Costs .....						1.551088257
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						173,943.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						15,555.04
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						189,498.04
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						57,981.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						57,401.19
f(ii). District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						19,133.73
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						76,534.92
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						250,477.92

County: 25 Lewis & Clark  
 District: 0492 East Helena Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures	410,206.72	0.00	0.00
Total K-12 expenditures prorated by FY09 ANB			
b. FY2008-2009 amount to avoid reversion	239,392.65	0.00	0.00
c. Reimbursement for disproportionate costs	15,555.04	0.00	0.00
If (a-b) > 0 and a > (b * 1.551088257 ) then			
[a - (b * 1.551088257)] * 0.4			

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	5,501,490.86
*c. Maximum Budget Limit	6,881,079.18
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,322,480.46
*e. Highest Budget With A Vote	6,881,079.18
*f. Highest Voted Amount (8e-8d)	558,598.72

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	5,383,160.35
*b. FY 2009-2010 Maximum Budget	6,737,685.25
*c. FY 2009-2010 ANB	1,170
*d. FY 2009-2010 Adopted General Fund Budget	6,209,149.95
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	820,989.60

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	12,238,352	N/A
e. FY 2009-10 District ANB (Budgeted)	1,170	N/A
f. District Debt Service Mill Value Per ANB	10.46	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

County: 25 Lewis & Clark  
 District: 0492 East Helena Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23
II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	21.28	N/A
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,123,806.00	N/A
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	100,823.76	N/A
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	47,340,121.29	N/A
(e)	District taxable valuation (Tax Year 2009)***	12,238,352	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	35,102.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark  
**District:** 0495 Wolf Creek Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB		FY 2010-2011		3 Year Avg ANB			
*Budget Unit		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	WOLF CREEK K-6	10	23,257.00	50,021.00	11	23,257.00	55,022.00*
2.	* DIRECT STATE AID .....						34,990.71
3.	Quality Educator .....						4,386.56
4.	At Risk Student .....						0.00
5.	* Indian Education For All .....						224.40
6.	American Indian Achievement Gap .....						0.00
7.	SPECIAL EDUCATION FUNDING (FY2010-2011):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....						Yes	
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....						150.60	
Related Services Block Grant Rate [RSBG] per ANB .....						50.20	
Threshold to Determine Disproportionate Costs .....						1.551088257	
Special Education Allowable Cost Payments							
*a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,506.00
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						0.00
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,506.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						502.00
Required Local Match							
*f(i).	District's Required Match for IBG [7a X 0.33] .....						496.98
f(ii).	District's Required Match for RSBG [7b X 0.33] .....						N/A
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						165.66
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						662.64
Minimum Special Education Budget To Avoid Reversions							
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						2,168.64

County: 25 Lewis & Clark  
 District: 0495 Wolf Creek Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures	2,815.20	0.00	0.00
Total K-12 expenditures prorated by FY09 ANB			
b. FY2008-2009 amount to avoid reversion	2,783.63	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.551088257 ) then			
[a - (b * 1.551088257)] * 0.4			

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	69,543.36
*c. Maximum Budget Limit	85,901.96
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	85,901.96
*e. Highest Budget With A Vote	85,901.96
*f. Highest Voted Amount (8e-8d)	0.00

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	63,570.17
*b. FY 2009-2010 Maximum Budget	78,427.40
*c. FY 2009-2010 ANB	10
*d. FY 2009-2010 Adopted General Fund Budget	80,165.71
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	16,595.54

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	5,135,695	N/A
e. FY 2009-10 District ANB (Budgeted)	10	N/A
f. District Debt Service Mill Value Per ANB	513.57	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

County: 25 Lewis & Clark  
 District: 0495 Wolf Creek Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23
II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	21.28	N/A
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	25,113.00	N/A
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	718.91	N/A
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	549,703.04	N/A
(e)	District taxable valuation (Tax Year 2009)***	5,135,695	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark  
**District:** 0498 Auchard Creek Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB		FY 2010-2011		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 AUCHARD CREEK K-8	25	23,257.00	125,015.00*	25	23,257.00	125,015.00
2. * DIRECT STATE AID .....						
						66,277.58
3. Quality Educator .....						
						7,300.80
4. At Risk Student .....						
						0.00
5. * Indian Education For All .....						
						510.00
6. American Indian Achievement Gap .....						
						0.00
7. SPECIAL EDUCATION FUNDING (FY2010-2011):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						
						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB .....						
						150.60
Related Services Block Grant Rate [RSBG] per ANB .....						
						50.20
Threshold to Determine Disproportionate Costs .....						
						1.551088257
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						
						3,765.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						
						N/A
c. Reimbursement for Disproportionate Costs .....						
						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						
						3,765.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						
						1,255.00
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33] .....						
						1,242.45
f(ii). District's Required Match for RSBG [7b X 0.33] .....						
						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						
						414.15
* f(iv). Total Required Local Match To Avoid Reversions						
[7f(i) + 7f(ii) + 7f(iii)] .....						
						1,656.60
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions						
[7a + 7b + 7f(iv)] .....						
						5,421.60



County: 25 Lewis & Clark  
 District: 0498 Auchard Creek Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures	6,610.50	0.00	0.00
Total K-12 expenditures prorated by FY09 ANB			
b. FY2008-2009 amount to avoid reversion	5,353.14	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.551088257) then			
[a - (b * 1.551088257)] * 0.4			

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	132,201.40
*c. Maximum Budget Limit	163,612.80
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	132,201.40
*e. Highest Budget With A Vote	163,612.80
*f. Highest Voted Amount (8e-8d)	31,411.40

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	128,847.45
*b. FY 2009-2010 Maximum Budget	160,648.80
*c. FY 2009-2010 ANB	25
*d. FY 2009-2010 Adopted General Fund Budget	128,847.45
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	0.00

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	256,343	N/A
e. FY 2009-10 District ANB (Budgeted)	25	N/A
f. District Debt Service Mill Value Per ANB	10.25	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

County: 25 Lewis & Clark  
 District: 0498 Auchard Creek Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23
II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	21.28	N/A
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	50,813.00	N/A
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	2,008.06	N/A
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	1,124,032.16	N/A
(e)	District taxable valuation (Tax Year 2009)***	256,343	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	868.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark

**District:** 0502 Augusta Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB	FY 2010-2011			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 AUGUSTA K-6	36	23,257.00	179,982.00	40	23,257.00	199,964.00*
M1 AUGUSTA 7-8	13	65,863.00	83,226.00	17	65,863.00	108,817.00*
2. * DIRECT STATE AID .....						177,861.75
3. Quality Educator .....						21,695.54
4. At Risk Student .....						0.00
5. * Indian Education For All .....						1,162.80
6. American Indian Achievement Gap .....						400.00
7. SPECIAL EDUCATION FUNDING (FY2010-2011):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.60
Related Services Block Grant Rate [RSBG] per ANB .....						50.20
Threshold to Determine Disproportionate Costs .....						1.551088257
<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....					7,379.40
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....					N/A
c.	Reimbursement for Disproportionate Costs .....					11,342.15
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....					18,721.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....					2,459.80
<b>Required Local Match</b>						
* f(i).	District's Required Match for IBG [7a X 0.33] .....					2,435.20
f(ii).	District's Required Match for RSBG [7b X 0.33] .....					N/A
* f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....					811.73
* f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....					3,246.93
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....					10,626.33

County: 25 Lewis & Clark

District: 0502 Augusta Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures	48,947.30	0.00	0.00
Total K-12 expenditures prorated by FY09 ANB			
b. FY2008-2009 amount to avoid reversion	13,275.80	0.00	0.00
c. Reimbursement for disproportionate costs	11,342.15	0.00	0.00
If (a-b) > 0 and a > (b * 1.551088257 ) then			
[a - (b * 1.551088257)] * 0.4			

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	368,773.23
*c. Maximum Budget Limit	461,062.24
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	457,824.87
*e. Highest Budget With A Vote	461,062.24
*f. Highest Voted Amount (8e-8d)	3,237.37

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	362,408.97
*b. FY 2009-2010 Maximum Budget	450,825.54
*c. FY 2009-2010 ANB	59
*d. FY 2009-2010 Adopted General Fund Budget	451,460.61
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	89,051.64

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	2,533,306	N/A
e. FY 2009-10 District ANB (Budgeted)	59	N/A
f. District Debt Service Mill Value Per ANB	42.94	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

County: 25 Lewis & Clark

District: 0502 Augusta Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	21.28	N/A
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	140,263.00	N/A
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	5,965.01	N/A
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	3,111,732.05	N/A
(e)	District taxable valuation (Tax Year 2009)***	2,533,306	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	578.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark

**District:** 0503 Augusta H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB		FY 2010-2011		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 AUGUSTA HS 9-12	40	258,487.00	255,810.00*	39	258,487.00	249,424.50
2. * DIRECT STATE AID						229,890.76
3. Quality Educator						22,903.22
4. At Risk Student						0.00
5. * Indian Education For All						816.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2010-2011):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						150.60
Related Services Block Grant Rate [RSBG] per ANB						50.20
Threshold to Determine Disproportionate Costs						1.551088257
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						6,024.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						11,474.40
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						17,498.40
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,008.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						1,987.92
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						662.64
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,650.56
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						8,674.56

County: 25 Lewis & Clark

District: 0503 Augusta H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures	0.00	41,638.99	0.00
Total K-12 expenditures prorated by FY09 ANB			
b. FY2008-2009 amount to avoid reversion	0.00	8,350.91	0.00
c. Reimbursement for disproportionate costs	0.00	11,474.40	0.00
If (a-b) > 0 and a > (b * 1.551088257 ) then			
[a - (b * 1.551088257)] * 0.4			

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	460,457.78
*c. Maximum Budget Limit	575,021.02
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	547,530.29
*e. Highest Budget With A Vote	575,021.02
*f. Highest Voted Amount (8e-8d)	27,490.73

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	445,212.95
*b. FY 2009-2010 Maximum Budget	556,491.62
*c. FY 2009-2010 ANB	39
*d. FY 2009-2010 Adopted General Fund Budget	532,285.46
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	87,072.51

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	N/A	2,789,649
e. FY 2009-10 District ANB (Budgeted)	N/A	39
f. District Debt Service Mill Value Per ANB	N/A	71.53
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

County: 25 Lewis & Clark

District: 0503 Augusta H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	N/A	35.23
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	174,061.00
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,440.38
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	N/A	6,429,523.62
(e)	District taxable valuation (Tax Year 2009)***	N/A	2,789,649
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,640.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.





# PRELIMINARY BUDGET DATA SHEET

## FY 2010-2011

**County:** 25 Lewis & Clark

**District:** 1221 Lincoln K-12 Schools

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2011 final budget form.

1. CERTIFIED ANB	FY 2010-2011			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 LINCOLN K-6	83	23,257.00	414,568.40	77	23,257.00	384,645.80*
M1 LINCOLN 7-8	24	65,863.00	153,582.00	35	65,863.00	223,877.50*
H1 LINCOLN HS 9-12	71	258,487.00	453,512.50*	69	258,487.00	440,772.00
<b>2. * DIRECT STATE AID</b> .....						630,110.33
<b>3. Quality Educator</b> .....						69,095.99
<b>4. At Risk Student</b> .....						0.00
<b>5. * Indian Education For All</b> .....						3,733.20
<b>6. American Indian Achievement Gap</b> .....						600.00
<b>7. SPECIAL EDUCATION FUNDING (FY2010-2011):</b>						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
<b>Block Grant Eligibility Status?</b> .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.60
Related Services Block Grant Rate [RSBG] per ANB .....						50.20
Threshold to Determine Disproportionate Costs .....						1.551088257
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						26,806.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						11,729.66
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						38,536.46
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						8,935.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						8,846.25
f(ii). District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						2,948.75
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						11,795.00
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						38,601.80

County: 25 Lewis & Clark  
 District: 1221 Lincoln K-12 Schools

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures Total K-12 expenditures prorated by FY09 ANB	56,556.01	33,215.43	89,771.44
b. FY2008-2009 amount to avoid reversion	24,410.34	14,560.56	38,970.90
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.551088257 ) then [a - (b * 1.551088257)] * 0.4	7,477.37	4,252.29	11,729.66

#### 8. FY2011 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,258,668.72
*c. Maximum Budget Limit	1,569,080.51
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,428,668.72
*e. Highest Budget With A Vote	1,569,080.51
*f. Highest Voted Amount (8e-8d)	140,411.79

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2009-2010 BASE Budget	1,228,849.82
*b. FY 2009-2010 Maximum Budget	1,530,049.68
*c. FY 2009-2010 ANB	185
*d. FY 2009-2010 Adopted General Fund Budget	1,398,849.82
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	170,000.00

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	108,399,116	108,399,116
b. FY 2009-10 County ANB (Budgeted)	6,609	3,156
c. County Retirement Mill Value per ANB	16.40	34.35
<b>District</b>		
d. Tax Year 2009 District Taxable Value	2,842,037	2,842,037
e. FY 2009-10 District ANB (Budgeted)	116	69
f. District Debt Service Mill Value Per ANB	24.50	41.19
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

County: 25 Lewis & Clark  
 District: 1221 Lincoln K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b)	2009-10 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	199,286,043.81	120,362,729.97
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	21.28	35.23
(b)	2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	247,827.00	239,626.00
(c)	40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	10,555.55	6,125.89
(d)	District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	5,498,380.66	8,657,839.08
(e)	District taxable valuation (Tax Year 2009)***	2,842,037	2,842,037
(f)	If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	2,656.00	5,816.00

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